

**CITY OF FIRCREST**  
**Pierce County, Washington**  
**January 1, 1992 Through December 31, 1993**

---

**Schedule Of Findings**

---

1. Annual Report Should Be Completed And Filed On A Timely Basis

The city's 1993 annual financial report was not prepared, certified, or submitted to the State Auditor's Office in a timely manner. The report was still not filed by the time audit work was completed in October 1994.

RCW 43.09.230 states in part:

The state auditor shall require from every taxing district and other political subdivisions financial reports covering the full period of each year . . .

Such reports shall be prepared, certified, and filed with the division within one hundred fifty days after the close of each fiscal year.

When financial reports are not prepared and filed as required, city officials and other interested parties are denied timely information about the city's financial condition. In addition, the delay can cause an increase in the cost of the audit process.

For the 1993 report, the delay in preparing and filing the annual report was caused by an understaffing in the accounting department.

We recommend the city prepare and submit the annual report within the time required by statute.

**CITY OF FIRCREST**  
**Pierce County, Washington**  
**January 1, 1992 Through December 31, 1993**

---

**Schedule Of Federal Findings**

---

1.     The City Should Retain Documentation To Support All Federal Grant Charges

The Bonneville Power Administration (BPA) Residential Conservation Agreement program pays the city a flat fee for the installation of energy efficient shower heads in single family and multiple family residences. We were unable to find sufficient documentation to support all of the city's charges to this program.

The city's records indicate 585 single family residences had shower heads installed through December 31, 1993, but the city claimed 598 single family residences at \$37 each on their requests for payment. This results in an overcharge of \$481 for the undocumented installations.

The city believes the records may have been lost in a recent change in staffing or during the move to their new building.

We recommend the city repay BPA \$481 for the undocumented shower head installations.